

April 20, 1977

LB 290

SENATOR LABEDZ: Pass me up now. I have an amendment.

PRESIDENT: All right.

CLERK: Mr. President, Mrs. Labedz' amendments are to the Standing Committee amendments so they are proper. They are found on page 1510 of the Legislative Journal.

PRESIDENT: All right, then, we will recognize Senator Labedz for the purpose of offering here amendments to the committee amendments.

SENATOR LABEDZ: Thank you, Mr. President.

PRESIDENT: All right.

SENATOR LABEDZ: Members of the Legislature, my personal experience as a former employee with the State Department of Revenue I believe justifies the introduction of the amendment. The Pages are now passing out a copy of the amendment and a copy of the map that will show you that there are fifteen states now that do not recognize the experience that is performed by the State Department of Revenue auditors and what we are trying to do by this amendment is to give the same equal opportunity to the people that work for the State Department of Revenue as we do with the Internal Revenue Agents. Now the basic requirements to become a CPA in Nebraska are as follows: A residency in the state. Possession of good moral character, and having passed a national uniform professional test. Now the fourth one is the one that we are trying to change, having met an experience requirement of four years working for a public accounting firm. No education requirement is specified in Nebraska law as a requirement for certification. However, the experience requirement has been broadened in two different ways. An applicant working for a public accountant may substitute a college degree for two years of the experience requirement. An applicant with a college degree and who has worked for at least three and one-half years for the IRS as a special agent or Internal Revenue Agent will meet the experience requirement. It is generally true that among the states that the first three requirements are inflexible but there are significant differences on educational and experience requirements. The difference is so great that some states allow education to substitute entirely for experience. Others have broadened the experience to significant accounting work acceptable to the State Board of Accounting. This bill would broaden the experience range acceptable in Nebraska to include one more group of applicants, those who have a college degree and who have worked three and one-half years as a revenue for the Nebraska Department of Revenue. I want it to be understood that this change pertains only to the experience or education requirement, the same requirement area that has been broadened by the majority of states, while maintaining or even increasing the high level of professionalism in the accounting profession. I would like to stress that all the auditors within the Department of Revenue are required to perform all audits on all tax programs including sales and use taxes, individual and corporate income taxes and motor fuel and excise use tax. This responsibility exposes the auditor to all types and sizes of businesses from every small

03113